1. (currently amended) A structure for a magnetic read head, comprising:

at least one read sensor;

at least a first lead layer juxtaposed with the sensor, the first lead layer having a first polish resistance; and

at least a second lead layer juxtaposed with the first lead layer and being disposed further away from the sensor than is the first lead layer, the second lead layer having a second polish resistance less than the first polish resistance, wherein the first lead layer includes Rhodium (Rh) and the second lead layer includes Tantalum (Ta).

2. (original) The structure of Claim 1, wherein the first lead layer is electrically connected at least to the sensor and the second lead layer is electrically connected at least to the first lead layer.

3, 4. (canceled).

5. (original) The structure of Claim 1, wherein the first lead layer defines a thickness and the sensor defines a thickness substantially equal to the thickness of the first lead layer.

6. (original) The structure of Claim 1, wherein the second lead layer is recessed away from the sensor relative to the first lead layer.

7. (original) The structure of Claim 1, comprising at least one hard bias magnet layer under the first lead layer opposite the second lead layer.

8. (original) The structure of Claim 1, comprising at least one upper protective layer covering the second lead layer opposite the first lead layer.

9-12. (canceled).

13. (currently amended) A magnetic read head assembly comprising:

at least one sensing structure supported by a substrate;

at least one hard bias magnet layer juxtaposed with the sensing structure;

at least one controller receiving signals from the sensing structure representative of data stored on a magnetic disk closely spaced from the sensing structure; and

a lead structure connecting the sensing structure to the controller, the lead structure including:

at least a first lead layer juxtaposed with the sensing structure, the first lead layer having a relatively low removal rate; and

at least a second lead layer having a relatively high removal rate, the sensing structure being closer to the first lead layer than to the second lead layer, wherein the lead layers are selected from the group of combinations consisting of: first lead layer Rhodium (Rh) second lead layer Tantalum (Ta), first lead layer Rhodium (Rh) second lead layer

Aluminum (Al), first lead layer Tantalum (Ta) second lead layer Copper (Cu), first lead layer Gold (Au) second lead layer Copper (Cu).

14. (previously presented) The magnetic read head assembly of Claim 13, wherein the first lead layer is electrically connected at least to the sensing structure and the second lead layer is electrically connected at least to the first lead layer.

15, 16 (canceled).

17. (previously presented) The magnetic read head assembly of Claim 13, wherein the first lead layer defines a thickness and the sensing structure defines a thickness substantially equal to the thickness of the first lead layer.

18. (previously presented) The magnetic read head assembly of Claim 13, wherein the second lead layer is recessed away from the sensing structure relative to the first lead layer.

19. (previously presented) The magnetic read head assembly of Claim 13, comprising at least one hard bias magnet layer under the first lead layer opposite the second lead layer.

20. (previously presented) The magnetic read head assembly of Claim 13, comprising at least one upper protective layer covering the second lead layer opposite the first lead layer.

21. (new) The magnetic read head assembly of Claim 13, wherein the first lead layer is Rhodium (Rh) and the second lead layer is Tantalum (Ta).

22. (new) The magnetic read head assembly of Claim 13, wherein the first lead layer is Rhodium (Rh) and the second lead layer is Aluminum (Al).

23. (new) The magnetic read assembly of Claim 13, wherein the first lead layer is Tantalum (Ta) and the second lead layer is Copper (Cu).

24. (new) The magnetic read assembly of Claim 13, wherein the first lead layer is Gold (Au) and the second lead layer is Copper (Cu).